



# Spotlight



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... this is the portion that features the story on PipeWorks

## District News

### District maintains high 'capture rate'

Nearly nine of 10 school-aged children who live in Independent School District 196 are attending District 196 schools this year.

According to the district's official enrollment report for 2010-11, there were 29,026 school-aged children living within District 196 on Oct. 1, 2010. Of those children, 25,449 or approximately 88 percent are attending District 196 schools. The number of children living in District 196 who are home schooled or attend traditional non-public schools has declined in each of the past five years, from 2,435 in 2006-07 to 2,184 in the current school year.

"Capture rate" is a reflection of the quality of the local public schools, as well as the presence of charter schools, nonpublic schools and other educational options in and near the district. A capture rate over 80 percent is considered high for public school districts in Minnesota.

### ABE program will have new Apple Valley location

Renovation is scheduled to begin this spring on the former Coldwell Banker building at Cedar Avenue and 145th Street, which will become the new Apple Valley location for the district's Adult Basic Education (ABE) program later this year.

Part of Community Education, ABE provides basic skills, GED and diploma programs for adults. ABE currently offers programs at a district-owned facility at 2090 Rahn Way in Eagan and in leased space at Grace Church in Apple Valley.

Last June, church leaders informed the district that the lease was coming due and that they wished to repurpose the space for their own use, unless the district was willing to make a 15-year commitment to stay under new lease terms. Given that the district would incur additional costs by staying at the redeveloped Grace site, the board directed administration to investigate the alternatives for lease or purchase of space in the same general area of Apple Valley.

In August, the board approved the sale of Certificates of Participation for \$2,707,000 to fund the purchase and renovation of the two-story brick building at 14420 Glenda Dr., which has been vacant for some time. The district is scheduled to take occupancy of the building in July.



### Portable pipes

Former District 196 School Board member Margaret Goldman played a portable pipe organ for fourth-grade students in Cindy Weber's music classes at Diamond Path Elementary School of International Studies in November. Goldman and one other board member of the American Guild of Organists played songs for the students and explained how an organ makes the sounds it does. The special music lesson was designed to enhance the student's science unit on the physics of sound.

### Tax subtraction and credit for educational expenses

All Minnesota families with dependent children in grades K-12 in public, private or home schools may qualify for a state K-12 education credit and/or subtraction for educational purchases in 2010.

The **K-12 education subtraction** is available to all Minnesotans, regardless of income, who have children in grades K-12. Families can take a deduction of up to \$1,625 per qualifying child in grades K-6 and up to \$2,500 per qualifying child in grades 7-12, for qualifying educational expenses. Subtract qualified expenses from your taxable income when you file your Form M1.

The **K-12 education credit** is a refund (75 percent of qualified expenses up to \$1,000 per child/\$2,000 family maximum) for families with federally adjusted gross household income of less than \$37,500 per year. If educational expenses exceed the \$2,000 credit cap, families may also apply for the K-12 education subtraction. To claim the educational credit, complete Schedule M1ED and fill in your credit amount on the appropriate line of your Form M1.

Qualifying expenses for either the subtraction or credit include instructor

fees and tuition for classes or instruction taken outside the normal school day or school year; purchases of required materials for use during the normal school day; fees paid to others for transporting your child to and from school during the normal school day, and computer hardware for personal use in your home and educational software.

Qualifying expenses that apply for the subtraction only include instructor fees and tuition for classes taken during the regular school day or school year, such as private school tuition, instructor fees paid during the normal school day, and tuition paid for college courses that satisfy high school graduation requirements.

Expenses that do not qualify for either the credit or subtraction include purchases of required materials for use outside the normal school day and fees paid to others for transporting your child to and from activities outside the normal school day.

In order to claim these tax benefits, you must keep your original receipts for educational instruction and materials. For more information, go to the Minnesota Department of Revenue website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or call 651-296-3781.